Data Dictionary

Dataset Name	Table C-4A and C-4B, Deductions By Type, C and S Corporations	
Dataset Description	This dataset contains corporate tax statistics based on corporate tax returns. Amounts reported are in thousands. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Tables C-4A and C-4B.	
Data Source	This dataset contains corporate statistics based on their tax returns.	
Dataset Update Frequency	Annually	

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Date Time	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_date_time
4	Corporation Type	Designates either C or S Corporations.	Text	corporation_type
5	Returns With Compensation of Officers	Number of returns reporting Compensation of Officers.	Number	returns_with_compensation_of_officers
6	Compensation of Officers	Compensation of Officers total amount reported.	Number	compensation_of_officers
7	Returns With Salaries and Wages	Number of returns reporting Salaries and Wages.	Number	returns_with_salaries_and_wages
8	Salaries and Wages	Salaries and Wages total amount reported.	Number	salaries_and_wages
9	Returns With Repairs	Number of returns reporting Repairs.	Number	returns_with_repairs
10	Repairs	Repairs total amount reported.	Number	repairs
11	Returns With Bad Debts	Number of returns reporting Bad Debts.	Number	returns_with_bad_debts
12	Bad Debts	Bad Debts total amount reported.	Number	bad_debts
13	Returns With Rents	Number of returns reporting Rents.	Number	returns_with_rents
14	Rents	Rents total amount reported.	Number	rents
15	Returns With Taxes	Number of returns reporting Tax on CA Schedule A.	Number	returns_with_taxes
16	Taxes	Taxes total amount reported.	Number	taxes
17	Returns With Interest	Number of returns reporting Interest.	Number	returns_with_interest
18	Interest	Interest total amount reported.	Number	interest
19	Returns With Contributions	Total number of returns reporting Contributions.	Number	returns_with_contributions
20	Contributions	Total Contributions amount reported.	Number	contributions
21	Returns With Depreciation/Amortization	Number of returns reporting Depreciation/Amortization.	Number	returns_with_depreciation/amortization
22	Depreciation/Amortization	Depreciation/Amortization total amount reported.	Number	depreciation/amortization
23	Returns With Depletion	Number of returns reporting Depletion.	Number	returns_with_depletion
24	Depletion	Depletion amount reported.	Number	depletion
25	Returns With Advertising	Number of returns reporting Advertising.	Number	returns_with_advertising
26	Advertising	Total Advertising amount reported.	Number	advertising
27	Returns With Pension/Profit Sharing Plans	Number of returns reporting Pension/Profit Sharing Plans.	Number	returns_with_pension/profit_sharing_plans
28	Pension/Profit Sharing Plans	Total Pension/Profit Sharing Plans amount reported.	Number	pension/profit_sharing_plans
29	Returns With Employee Benefit Plans	Number of returns that reporting Employee Benefit Plans.	Number	returns_with_employee_benefit_plans
30	Employee Benefit Plans	Total Employee Benefit Plans amount reported.	Number	employee_benefit_plans
31	Returns With Other Deductions	Total number of returns reporting Other Deductions.	Number	returns_with_other_deductions
32	Other Deductions	Total Other Deductions amount reported.	Number	other_deductions
33	Returns With Misc Deductions	Number of returns reporting Miscellaneous Deductions.	Number	returns_with_misc_deductions
34	Misc Deductions	Total Miscellaneous Deductions amount reported.	Number	misc_deductions
35	Returns With Recovery Property	Number of returns reporting Total Recovery Property.	Number	returns_with_recovery_property
36	Recovery Property	Recovery Property amount reported.	Number	recovery_property
37	Returns With Portfolio Income	Number of returns reporting Portfolio Income.	Number	returns_with_portfolio_income
38	Portfolio Income	Total Portfolio Income amount reported.	Number	portfolio_income
39	Returns With Interest on Investment Debts	Number of returns reporting Interest on Investment Debts.	Number	returns_with_interest_on_investment_debts
40	Interest on Investment Debts	Total Interest on Investment Debt amount reported.	Number	interest_on_investment_debts
41	Returns With Total Deductions	Number/v of returns reporting total deductions.	Number	returns_with_total_deductions

Additional Information:

1.   Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.